



STATE BOARD OF EQUALIZATION

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No. 82/67

April 28, 1982

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 6

Following are brief summaries of selected proposed property tax bills and amendments introduced by the Legislature which relate to assessment practices or the Revenue and Taxation Code.

AB 1071

Author: Assemblyman Lancaster
Action: Approved by the Governor
Date: March 9, 1982
Affected Code Sections: Adds Section 99.2 to the Revenue and Taxation Code. Urgency statute.

As approved, this bill provides for an exchange of property tax revenues between a local agency and a special district when jurisdictional changes filed between July 24, 1979 and July 28, 1980 have resulted in one or more services being provided in an area where such services had not been previously provided by any local agency.

AB 2718

Author: Assemblyman Kapiloff
Action: Amended in Assembly
Date: April 13, 1982
Affected Code Sections: Amends Section 62 of the Revenue and Taxation Code.

This bill, as amended, would exclude from change in ownership two additional types of transfer:

1. Any transfer among the same parties for the purpose of correcting a deed to conform to their true intentions, provided that the original transfer which was being corrected occurred prior to March 1, 1975, or had been subject to reappraisal.
2. Any inter-family transfer from parents to children or between children of an "eligible dwelling unit" (principal place of residence of the minor child or children before and after the transfer), which transfer results from court order or judicial decree.

AB 2770

Author: Assemblyman Sher
Action: Amended in Assembly
Date: April 13, 1982
Affected Code Sections: Amends and adds numerous sections of the Government, Public Resources and Revenue and Taxation Codes relating to timber.

As amended, specific procedures are adopted for protesting the approval of a timber harvesting plan. The rest of the bill, relating to assessment of TPZ and compatible uses for TPZ-zoned lands, is unchanged. See Summary Number 3.

AB 2840

Author: Assemblyman Lewis
Action: Amended in Assembly
Date: April 13, 1982
Affected Code Sections: Amends Section 483 of the Revenue and Taxation Code.

As amended, this bill, relating to penalty for failure to file a change in ownership statement with the assessor, states that no appropriation is made, nor reimbursement required, for this bill because it was sought by a local agency or school district that wanted legislative authority to carry out the program proposed by the bill.

AB 3296

Authors: Assemblyman Waters et al.
Action: Amended in Assembly
Date: April 12, 1982
Affected Code Sections: Amends and repeals various sections in the Government and Revenue and Taxation Codes. See Summary Number 4.

As amended, this bill makes a complete switch over from the revenue guarantee formula currently found in applicable statutes to one based on the situs of the timber harvest, beginning July 1, 1983. The distribution of the timber tax revenues within the county will be in proportion to the amount of the district's revenue guarantee.

AB 3379

Authors: Assemblyman Robinson et al.
Action: Introduced in the Assembly
Date: March 11, 1982
Affected Code Sections: Amends Section 51283 of, and adds Chapter 6.8 to, Part 1 of Division 1 of Title 5 of the Government Code.

This bill would create the California Agricultural Land Trust, whose mission would be the preservation of agricultural lands. The cancellation fees currently collected by the State whenever a landowner cancels his open-space contract would be earmarked for the California Agricultural Land Preservation Fund, which would finance the operations of the Trust.

AB 3382

Authors: Assemblyman Cortese
Action: Introduced in the Assembly
Date: March 11, 1982
Affected Code Sections: Amends various sections of the Health and Safety Code; amends and adds various sections to the Revenue and Taxation Code.

This is a "housekeeping bill" sponsored by the Board of Equalization that would eliminate the requirement that certain assessment information be included in the fiscal impact report of a proposed redevelopment agency project. It would also correct several erroneous statutory references and require taxpayers to include their trade fixtures when declaring the aggregate value of their personalty, thus affecting the \$30,000 threshold for mandatory annual filing. This measure would eliminate the current duplicate filing of financial disclosure statements by certified appraisers. It would extend the filing period for escape assessment appeals by state assessees and would standardize penalty, interest and appeal provisions relating to the state assessment of utilities, railroads and private railroad car companies. The bill would allow the netting of overassessments against underassessments resulting from audits of state assessees and private railroad car companies and would allow the Board roll to be corrected if an audit discloses that property had been overvalued for any cause. Finally, this bill would authorize the Board to exchange with other states appraisal data relating to state assessment of railroad and utility properties of companies engaged in interstate commerce.

AB 3475

Author: Assemblyman Baker
Action: Introduced in the Assembly
Date: March 12, 1982
Affected Code Sections: Amends Sections 19825 and 19826 of, and adds Section 19826.5 to, the Health and Safety Code.

This bill would require every city or county issuing building permits to deliver copies of same to the county assessor within 15 days of issuance. Also, if any legislation chaptered during 1982 establishes any property tax lien date other than March 1, this bill would then require the agency to notify the county assessor within 15 days of that agency's conducting a final inspection of the work performed under said permit.

AB 3503

Author: Assemblyman Levine
Action: Introduced in the Assembly
Date: March 12, 1982
Affected Code Sections: Adds Part 24 to Division 2 of the Revenue and Taxation Code.

This bill would impose, on and after January 1, 1982, a windfall profits tax on producers of natural gas produced within California and sold under an existing contract. The tax revenues collected would be deposited into the Energy Conservation and Alternative Energy Resources Fund, and would be used both to finance programs to reduce demand on conventional energy resources and to assist low-income consumers in paying their residential utility charges. This measure is a tax levy and would go into immediate effect.

AB 3742

Author: Assemblyman Floyd
Action: Introduced in the Assembly
Date: March 26, 1982
Affected Code Sections: Adds Section 1640.1 and 1641.1 to the Revenue and Taxation Code.

This bill provides an alternative, in counties adopting the procedure, to having a hearing officer hear assessment protests. If, after a hearing by a hearing officer, the protesting party wishes, he may request a full hearing before the county board or assessment appeals board. If the protesting party requests that the county board or assessment appeals board accept the hearing officer's recommendation, the board may either accept the recommendation or reject it and may instead schedule the hearing of the application for reduction by the local Board of Equalization.

AB 3756

Author: Assemblyman Roos
Action: Introduced in the Assembly
Date: April 1, 1982
Affected Code Sections: Amends and adds numerous sections to the Revenue and Taxation Code.

This bill would create two new taxes, both to be administered and collected by the State: a state estate tax and an oil severance tax. Both taxes would become operative only if one or both of the two initiative statutes proposed for the June 8, 1982 Primary Election are approved by the voters. These initiatives would repeal the current inheritance and gift taxes. The oil severance tax would be graduated and would reach its highest rate after July 1, 1984. This bill is a tax levy and would take immediate effect.

SB 1477

Author: Senator Marks
Action: Amended in Senate
Date: April 13, 1982
Affected Code Sections: Adds, amends and repeals numerous Code Sections. See Summary Number 3. Urgency statute.

As recently amended, this bill modifies Sections 480 and 482 of the Revenue and Taxation Code, relating to penalties for failure to file change in ownership statements. The penalty is increased from \$100 to \$200 and attaches after 15 days, rather than 45 days, has passed without the property owner having replied to the assessor's written request.

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As recently amended, this bill is now called the Local Agency Public Improvements Act of 1982. It now would permit local agencies to levy and collect assessments necessary to service facilities constructed under this Act. It would also prohibit the legislative body from ordering an assessment under this Act unless each city or county in whose jurisdiction the proposed facility or service would be located approved the project as being consistent with its general plan.

Copies of each of these bills are enclosed for your information.

Sincerely,



Verne Walton, Chief
Assessment Standards Division

VW:cam
Enclosures:
AL-08-1352A